

**Specifications for
Substitute Forms of Louisiana Nonresident Individual Income Tax Return
IT-540B (SD and 2D) – 2008 Tax Year**

General Information - The 2008 Louisiana Nonresident Individual Income Tax Return is a scannable form processed on high-speed scanners. Substitute computer-generated forms of this return must incorporate a scanband in a fixed format. The scanband is to be formatted to fit onto a single side of one sheet. Accompanying schedules are to be formatted to fit on separate sheets. The exact positioning for each line item in the scanband is listed in these specifications. Punctuation should NOT be printed in the scanband. Signature(s) of the taxpayer(s) on substitute forms must be original.

Paper Requirements - The minimum paper weight used should be 20-pound bond. Recycled paper should not be used. Customers should be instructed on the minimum requirements.

Inks - Black, non-MICR ink must be used to print the return.

Line and Position Numbers - Line numbers are based on 6 lines per vertical inch (pica spacing)—66 lines per 11-inch page. Position numbers are based on 10 characters per horizontal inch (10-pitch spacing)—85 characters per 8½ -inch page.

Fonts - The only acceptable font for the scanband area is 12-point Courier (10 characters per inch). It is requested that this font be set as the default.

Document Identification Numbers - The document identification number must print on Line 62, Positions 74-77. The number must be in 12-point Courier font. The document identification numbers for the forms must be produced by the software company that programs the variable information. The 4-digit document number should print when the return is printed on the customer's printer. This number should not be hard-coded.

Barcodes - A "three of nine" type barcode shall be used on the returns and schedules. The series of lines composing the barcode must be at least ¼ inch in height. The barcode must be placed ½ inch from the bottom edge on Line 63 and ½ inch from the left edge of the page in Position 6. The barcode on each form shall represent the document identification number plus a designated alpha character. The characters that the barcode represents should not be printed with the barcode. The document identification numbers and barcodes on the schedules do not change between the substitute and 2D forms.

Form	----- Substitute -----		----- 2-D -----	
	Doc. ID	Barcode	Doc. ID	Barcode
Nonresident Return (IT-540B)	6992	6992Q	6999	6999X
Schedules F-NR and H-NR	6994	6994S	6994	6994S
Schedules G-NR	6995	6995T	6995	6995T
Nonresident and Part-Year Resident Worksheet	6998	6998	6998	6998
Refundable Child Care Credit Worksheet	6978	6978	6978	6978
Refundable School Readiness Credit Worksheet	6980	6980	6980	6980
LA Property Insurance Credit Worksheet	6981	6981	6981	6981

NOTE: There is no alpha character on the barcodes for the worksheets.

Reference Mark around Document Identification Number

- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 61 and 63 (½" from bottom edge) and positioned between Positions 80 and 81 (½" from right edge).
- Print a 2-point ½-inch, horizontal line stretching between and inclusive of Positions 76 and 80 (½" from right edge) and positioned between Lines 60 and 61 (1" from bottom edge).

Reference Marks around Scanband Area

- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 5 and 6 (½" from left edge).
- Print a 2-point, ½-inch, horizontal line stretching between and inclusive of Positions 6 and 10 (½" from left edge) and positioned between Lines 23 and 24.
- Print a 2-point, ½-inch, vertical line stretching between and inclusive of Lines 24 and 26 and positioned between Positions 80 and 81 (1/2" from right edge).
- Print a 2-point, ½-inch, horizontal line stretching between and inclusive of Positions 76 and 80 (½" from right edge) and positioned between Lines 23 and 24.

Address for Mailing Return and Payment - The address will be a variable field located on Lines 7-9, Positions 17-33. See the substitute forms IT-540B SD and IT-540B 2D, which have grids to show placement.

Returns being submitted with a payment or indicating a balance due should be mailed to:

PO BOX 3550
BATON ROUGE LA 70821-3550

Return indicating a refund or no tax due should be mailed to:

PO BOX 3440
BATON ROUGE LA 70821-3440

Specific Positions outside the Scanband - The mark-sense indicators (alpha "O") for "Name Change", "Address Change", "Amended Return", and "Decedent" are areas outside of the scanband that will be read by the scanner. These areas outside of the scanband must be programmed in the specific manner and at the positions given below:

- The specific position for the change of name "O" is Line 11, Position 7.
- The specific position for the change of address "O" is Line 12, Position 7.
- The specific position for the amended return "O" is Line 13, Position 7.
- The specific position for the decedent return "O" is Line 14, Position 7.

Rectangular drawn mark-sense boxes are NOT to be used to mark these positions. The "Name Change", "Address Change", "Amended Return" and "Decedent" positions must be marked by use of an upper case alpha "O" (not the numeral zero) in 12-point Courier font. The "O" must be hard-coded into the form template and must be programmed so that it can be marked with "X" (uppercase) in order to denote changes.

Name and Address Area - The following data should be left-justified:

- The taxpayer's social security number must be printed on Line 15, Positions 6-14.
- The spouse's social security number must be printed on Line 15, Positions 17-25. If no spouse, zero-fill all 9 positions.
- The taxpayer's telephone number must be printed on Line 15, Positions 28-37.
- The taxpayer name must be printed on Line 16, Positions 6-40. Include the middle initial and suffix if applicable.
- The spouse's name must be printed on Line 17, Positions 6-40, if applicable. Include the middle initial and suffix if applicable. If no spouse, leave blank.
- The taxpayer's address must be printed on Lines 18-20, Positions 6-40. An address is required with "General Delivery" as the default.

Dependent Name Area - The first name, last name, social security number, relationship, and birthdate (mm/dd/yyyy) of each dependent should be printed on the lines provided at the top of the 1st page of the nonresident schedules (Doc. ID 6994). If the filing status is head of household, the name of the qualifying person must be printed on the line provided (under Line 5 on the return).

Schedule Page - If the taxpayer does not utilize any portion of the schedule pages, then the schedule page should not be submitted with the return. If any portion of any of the schedule page is utilized then that schedule page should be submitted with the return.

Software Developer Identification Number - Each software developer who hard-codes the basic form template and/or soft-codes the program of the scanband area of the resident and/or nonresident form, must have a four-digit software developer's identification number, approved by the Louisiana Department of Revenue. This number remains the same each year. This number **MUST** appear at the top left of the form and schedules and in the designated area of the scanband of the form.

- For those who hard-code the basic form template, the software developer identification number should be printed on Line 9, Positions 6-9. On the schedule form the software identification number should be hard-coded on Line 6, Positions 6-9.
- For those who soft-code the program of the scanband of the form, the number should be soft-coded, right-justified, zero-fill, in Column 2, Line 31, Positions 15-24.

Scanband area for the Nonresident Form (IT-540B SD and IT-540B 2D)

General Information - The read area in the scanband will be composed of one horizontal line and eight vertical columns. Four columns will have static printed text (Columns 1, 3, and part of 5 and 7), and six columns will be used for variable printed information (Columns 2, 4, 6, 8, and part of 5 and 7).

- Only 12-point Courier font (10 characters per inch) should be used.
- Both alpha and numeric entries will be accepted in the scanband. All alpha characters should be in upper case. All monetary entries must be positive, rounded to the nearest dollar, and with NO symbols, decimal points, commas, or any other punctuation. If value is negative, zero-fill field.
- No punctuation is allowed in any field.
- Right justify all data in each column, including dollar amounts, numeric entries, etc.
- Zero-fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area.
- The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. Punctuation and hyphens should be omitted and no position allotted for them.

EXAMPLES: John Doe, 1234 Main Street = DOE_1234

John Deer, 123 Main Street = DEER123__

- Print "0" to designate a negative response, and print "1" to designate a positive response, unless otherwise specified.
- The horizontal line area will occupy Line 26, positions 7-26, 30-37, 41-50, 53, 55, 57-61, 64, 68, 70, 72, 75, and 78.
- First vertical column will occupy Lines 29-50, positions 7-11.
- Second vertical column will occupy Lines 29-50, positions 15-24.
- Third vertical column will occupy Lines 29-50, positions 28-32.
- Fourth vertical column will occupy Lines 29-50, positions 36-43.
- Fifth vertical column will occupy Lines 29-52, positions 47-51.
- Sixth vertical column will occupy Lines 29-52, positions 55-62.
- Seventh vertical column will occupy Lines 29-47, positions 66-70.
- Eighth vertical column will occupy Lines 29-47, positions 74-80.

Specific Placement of Line Items in the Scanband - Nonresident Forms (IT-540B SD and IT-540B2D)

The following data must appear in the exact positions listed in the scanband on the nonresident form:

Horizontal Line Area

**Field #
of 2-D
Bar Code**

7. Beginning month of fiscal year filer (Mark "00" if not applicable.)Line 26, positions 7-8
8. Ending month of fiscal year filer (Mark "00" if not applicable.)Line 26, positions 9-10

9. Mark "1" if name has changed, mark "2" if address has changed, or mark "3" if both have changed. (Mark "0" if not applicable.)Line 26, position 11
10. Mark "1" for an amended return (Mark "0" if not applicable.)Line 26, position 12
11. Mark the appropriate number for the filing status.Line 26, position 13
- | | |
|---------------------------|-----|
| Single | = 1 |
| Married filing jointly | = 2 |
| Married filing separately | = 3 |
| Head of household | = 4 |
| Qualifying widow(er) | = 5 |
12. Mark "1" for "Yourself - 65 or over". (Mark "0" if not applicable.).....Line 26, position 14
13. Mark "1" for "Spouse - 65 or over". (Mark "0" if not applicable.).....Line 26, position 15
14. Mark "1" for "Yourself - Blind". (Mark "0" if not applicable.).....Line 26, position 16
15. Mark "1" for "Spouse - Blind". (Mark "0" if not applicable.).....Line 26, position 17
16. Line 6C, Total DependentsLine 26, positions 18-19
17. Line 6D, Total Exemptions ClaimedLine 26, positions 20-21
18. Check digit for first Social Security Number (Derived by Modulus 10 routine attached.)Line 26, position 22
19. Check digit for second Social Security Number (Derived by Modulus 10 routine attached.)Line 26, position 23
20. Check digit (Derived by Modulus 10 routine attached.) for all of the following: first Social Security Number, check digit, second Social Security Number, check digit, taxpayer name code, taxpayer address code (28 byte field)Line 26, position 24
21. Check digit for Tax Balance Due Louisiana (from Line 50 of return, derived by Modulus 10 Routine attached.)Line 26, position 25
22. Check digit for Refund (from Line 43 of return, derived by Modulus 10 routine attached.)Line 26, position 26
23. Name code.....Line 26, positions 30-33

Must be alpha, uppercase only, and derived from first four letters of last name. If last name is less than four letters, leave the last position(s) blank. **Punctuation and hyphens should be omitted.**

Name code examples: John Brown = BROW; John Bow = BOW_.

To convert the name code from alpha to numeric for check digit calculation, use the following conversion:

Letters A-I	= 1-9
Letters J-R	= 1-9
Letters S-Z	= 2-9
Blank Spaces	= 0

24. Address CodeLine 26, positions 34-37

(If alpha included, must be upper case and derived from first four positions, including blank spaces, of address. If address code is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be omitted.

Address code examples: 1234 Main St. = 1234; 12 Main St. = 12_M;
P.O. Box = PO_B.

To convert the address code from alpha to numeric for check digit calculation, use the following conversion:

Letters A-I = 1-9
Letters J-R = 1-9
Letters S-Z = 2-9
Blank Spaces = 0

25. For daytime area code and telephone number of taxpayerLine 26, positions 41-50
26. Mark "1" for decedent taxpayer, "2" for decedent spouse, and "3" if both are deceased. (Mark "0" if not applicable.)Line 26, position 53
27. Mark "1" if federal return not required. (Mark "0" if not applicable.) If "1" is marked, Line 7 must be "0."Line 26, position 55
28. If "1" is marked in position 55, enter the wages from the W-2s. (Mark "0" if not applicable.)Line 26, positions 57 - 61
29. Consumer Use Tax – Mark "1" if no use tax. Mark "2" if amount is from worksheet. (Must be a "1" or "2")Line 26, position 64
30. Mark "1" if extension is attached. (Mark "0" if not applicable.)Line 26, position 68
31. Status of Return - Mark "1" for Credit to 2009 only (Line 42). Mark "2" for Refund Only (Line 43). Mark "3" for a Credit to 2009 and a Refund (Lines 42 and 43). Mark "4" for Balance Due (Line 50). Mark "5" if all lines are zero (Lines 42, 43, and 50). Example: If Line 43 is \$200 and Line 21 is zero, mark "2". If Line 42 is \$100 and Line 43 is \$200, mark "3".Line 26, position 70
32. Contribution and Donation Status - Mark "0" if Lines 40 and 45 are both zero. Mark "1" if Line 40 is greater than zero. Mark "2" if Line 45 is greater than zero. Mark "3" if Lines 40 and 45 are greater than zero.Line 26, position 72
33. Farmer Indicator Box for Underpayment Penalty - Mark "1" if farmer indicator box is marked on Line 32. Mark "2" if farmer indicator box is marked in Line 49. Mark "0" if not applicable.Line 26, position 75
34. Mark "1" if federal income tax has been decreased by a federal disaster credit allowed by IRS (Line 10E). (Mark "0" if not applicable.).....Line 26, position 78

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband record layout.

*** Column One - Nonresident Form**

Enter TPSSN	Line 29, positions 7-11
Enter SPSSN	Line 30, positions 7-11
Enter DEVID	Line 31, positions 7-11
Enter TAXPD	Line 32, positions 7-11
Enter FORMN	Line 33, positions 7-11
Enter PTIN	Line 34, positions 7-11
Enter LINE7	Line 35, positions 7-11
Enter LN8	Line 36, positions 7-11
Enter LN9	Line 37, positions 7-11
Enter LN10A	Line 38, positions 7-11
Enter LN10B	Line 39, positions 7-11
Enter LN10C	Line 40, positions 7-11
Enter LN10D	Line 41, positions 7-11
Enter LN10E	Line 42, positions 7-11
Enter LN10F	Line 43, positions 7-11
Enter LN10G	Line 44, positions 7-11
Enter LN11	Line 45, positions 7-11
Enter LN12	Line 46, positions 7-11
Enter LN13A	Line 47, positions 7-11
Enter LN13B	Line 48, positions 7-11
Enter LN13C	Line 49, positions 7-11
Enter LN13D	Line 50, positions 7-11

*** Column Two – Nonresident Form**

Field #
of 2-D
Bar Code

35. Taxpayer's SSN	(Ex: 0111222333)	Line 29, positions 15-24
36. Spouse's SSN	(Ex: 0222333444)	Line 30, positions 15-24
37. Software Dev ID	(Ex: 0000001111)	Line 31, positions 15-24
38. Taxable Period	(Ex: 0012312008)	Line 32, positions 15-24
39. Form ID Number	(SD Ex: 0000006992 , 2D Ex: 0000006999)	Line 33, positions 15-24
40. FEIN/PTIN/SSN	(Ex: 0999999999)	Line 34, positions 15-24
41. Return Line 7	Federal Adjusted Gross Income	Line 35, positions 15-24
42. Return Line 8	LA Adjusted Gross Income	Line 36, positions 15-24
43. Return Line 9	Ratio of LA AGI to Federal AGI	Line 37, positions 15-24
44. Return Line 10A	Federal Itemized Deductions	Line 38, positions 15-24
45. Return Line 10B	Federal Standard Deduction	Line 39, positions 15-24
46. Return Line 10C	Excess Federal Itemized Deduction	Line 40, positions 15-24
47. Return Line 10D	65% Excess Federal Itemized Deduction	Line 41, positions 15-24
48. Return Line 10E	Federal Income Tax	Line 42, positions 15-24
49. Return Line 10F	Total Deductions – Add Lines 10D and 10E.	Line 43, positions 15-24
50. Return Line 10G	Allowable Deductions	Line 44, positions 15-24
51. Return Line 11	LA Net Income	Line 45, positions 15-24
52. Return Line 12	LA Income Tax	Line 46, positions 15-24
53. Return Line 13A	Federal Child Care Credit	Line 47, positions 15-24

*** Column Two – Nonresident Form (continued)**

54. Return Line 13B	Nonrefundable Child Care Credit	Line 48, positions 15-24
55. Return Line 13C	Nonref. Child Care Credit Carried Forward	Line 49, positions 15-24
56. Return Line 13D	Nonrefundable School Readiness Credit	Line 50, positions 15-24

*** Column Three – Nonresident Form**

Enter LN14.....	Line 29, positions 28-32
Enter LN15.....	Line 30, positions 28-32
Enter LN16	Line 31, positions 28-32
Enter LN17.....	Line 32, positions 28-32
Enter LN18.....	Line 33, positions 28-32
Enter LN19.....	Line 34, positions 28-32
Enter LN20.....	Line 35, positions 28-32
Enter LN20A	Line 36, positions 28-32
Enter LN20B	Line 37, positions 28-32
Enter LN21.....	Line 38, positions 28-32
Enter LN22	Line 39, positions 28-32
Enter LN23.....	Line 40, positions 28-32
Enter LN24	Line 41, positions 28-32
Enter LN25.....	Line 42, positions 28-32
Enter LN26.....	Line 43, positions 28-32
Enter LN27.....	Line 44, positions 28-32
Enter LN28.....	Line 45, positions 28-32
Enter LN29.....	Line 46, positions 28-32
Enter LN30.....	Line 47, positions 28-32
Enter LN31.....	Line 48, positions 28-32
Enter LN32.....	Line 49, positions 28-32
Enter LN33.....	Line 50, positions 28-32

*** Column Four – Nonresident Form**

Field #
of 2-D
Bar Code

57. Return Line 14	Education Credit	Line 29, positions 36-43
58. Return Line 15	Other Nonrefundable Tax Credits	Line 30, positions 36-43
59. Return Line 16	Total Nonrefundable Tax Credits	Line 31, positions 36-43
60. Return Line 17	Adjusted LA Income Tax	Line 32, positions 36-43
61. Return Line 18	Consumer Use Tax	Line 33, positions 36-43
62. Return Line 19	Total – Add Lines 17 and 18.	Line 34, positions 36-43
63. Return Line 20	Refundable Child Care Credit	Line 35, positions 36-43
64. Return Line 20A	Refundable Child Care Credit worksheet, Line 3	Line 36, positions 36-43
65. Return Line 20B	Refundable Child Care Credit worksheet, Line 6	Line 37, positions 36-43
66. Return Line 21	Refundable School Readiness Credit	Line 38, positions 36-43
67. Return Line 22	LA Citizens Insurance Credit.....	Line 39, positions 36-43
68. Return Line 23	LA Property Insurance Credit.....	Line 40, positions 36-43
69. Return Line 24	Other Refundable Tax Credits.....	Line 41, positions 36-43

*** Column Four – Nonresident Form (continued)**

70. Return Line 25	LA Tax Withheld for 2008.....	Line 42, positions 36-43
71. Return Line 26	Credit Carried Forward from 2007.....	Line 43, positions 36-43
72. Return Line 27	Paid by Composite Partnership Filing	Line 44, positions 36-43
73. Return Line 28	Amount of Estimated Payments for 2008	Line 45, positions 36-43
74. Return Line 29	Amount Paid with Extension Request	Line 46, positions 36-43
75. Return Line 30	Total Refundable Credits and Payments.....	Line 47, positions 36-43
76. Return Line 31	Overpayment.....	Line 48, positions 36-43
77. Return Line 32	Underpayment Penalty for Estimated Tax.....	Line 49, positions 36-43
78. Return Line 33	Adjusted Overpayment	Line 50, positions 36-43

*** Column Five – Nonresident Form**

Enter LN34.....	Line 29, positions 47-51
Enter LN35.....	Line 30, positions 47-51
Enter LN36.....	Line 31, positions 47-51
Enter LN37.....	Line 32, positions 47-51
Enter LN38.....	Line 33, positions 47-51
Enter LN39.....	Line 34, positions 47-51
Enter LN40.....	Line 35, positions 47-51
Enter LN41.....	Line 36, positions 47-51
Enter CREDIT	Line 37, positions 47-51
Enter REFND	Line 38, positions 47-51
Enter OWED	Line 39, positions 47-51
Enter LN45.....	Line 40, positions 47-51
Enter LN46	Line 41, positions 47-51
Enter LN47.....	Line 42, positions 47-51
Enter LN48	Line 43, positions 47-51
Enter LN49.....	Line 44, positions 47-51
Enter LN50.....	Line 45, positions 47-51
Enter FNR1D	Line 46, positions 47-51

Field #
of 2-D
Bar Code

79. Enter F2, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable.	Line 47, positions 47-51
80. Enter F3, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable.	Line 48, positions 47-51
81. Enter F4, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable.	Line 49, positions 47-51
82. Enter F5, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable.	Line 50, positions 47-51
83. Enter F6, enter 3-digit refundable credit code in positions 49-51. Leave positions 49-51 blank if not applicable.	Line 51, positions 47-51
Enter FNR7	Line 52, positions 47-51

*** Column Six – Nonresident Form**

Field #
of 2-D
Bar Code

84. Return Line 34	Military Family Assistant Fund.....	Line 29, positions 55-62
85. Return Line 35	START Program.....	Line 30, positions 55-62
86. Return Line 36	Wildlife Habitat and Natural Heritage Trust.....	Line 31, positions 55-62
87. Return Line 37	LA Prostate Cancer Trust Fund	Line 32, positions 55-62
88. Return Line 38	LA Animal Welfare Commission.....	Line 33, positions 55-62
89. Return Line 39	Community Based Primary Health Care	Line 34, positions 55-62
90. Return Line 40	Total Donations – Add Lines 34 – 39.	Line 35, positions 55-62
91. Return Line 41	Subtotal – Subtract Line 40 from Line 33.	Line 36, positions 55-62
92. Return Line 42	Amount Credited to 2009	Line 37, positions 55-62
93. Return Line 43	Amount to be Refunded	Line 38, positions 55-62
94. Return Line 44	Amount Owed.....	Line 39, positions 55-62
95. Return Line 45	Additional Donation to Military Family Fund	Line 40, positions 55-62
96. Return Line 46	Interest	Line 41, positions 55-62
97. Return Line 47	Delinquent Filing Penalty.....	Line 42, positions 55-62
98. Return Line 48	Delinquent Payment Penalty.	Line 43, positions 55-62
99. Return Line 49	Underpayment Penalty for Tax Due.....	Line 44, positions 55-62
100. Return Line 50	Balance Due LA	Line 45, positions 55-62
101. Return SCH.FNR Line 1D....	Fees for LA Hunting and Fishing Licenses.....	Line 46, positions 55-62
102. Return SCH.FNR Line 2	Additional Refundable Credit, Line 2.....	Line 47, positions 55-62
103. Return SCH.FNR Line 3	Additional Refundable Credit, Line 3.....	Line 48, positions 55-62
104. Return SCH.FNR Line 4	Additional Refundable Credit, Line 4.....	Line 49, positions 55-62
105. Return SCH.FNR Line 5	Additional Refundable Credit, Line 5.....	Line 50, positions 55-62
106. Return SCH.FNR Line 6	Additional Refundable Credit, Line 6.....	Line 51, positions 55-62
107. Return SCH.FNR Line 7	Total Refundable Credits – Add Lines 1D and 2 – 6.	Line 52, positions 55-62

*** Column Seven – Nonresident Form**

Enter HNR1	Line 29, positions 66-70
Enter HNR2	Line 30, positions 66-70
Enter HNR3	Line 31, positions 66-70
Enter GNR1D.....	Line 32, positions 66-70
Enter GNR1E.....	Line 33, positions 66-70
Enter GNR2A.....	Line 34, positions 66-70
Enter GNR2B.....	Line 35, positions 66-70
Enter GNR3A.....	Line 36, positions 66-70
Enter GNR3B.....	Line 37, positions 66-70

Field #
of 2-D
Bar Code

108. Enter G4, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.	Line 38, positions 66-70
109. Enter G5, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.	Line 39, positions 66-70

*** Column Seven – Nonresident Form (continued)**

110. Enter G6, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.Line 40, positions 66-70
111. Enter G7, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.Line 41, positions 66-70
112. Enter G8, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.Line 42, positions 66-70
113. Enter G9, enter 3-digit nonrefundable credit code in positions 68-70. Leave positions 68-70 blank if not applicable.Line 43, positions 66-70
- Enter GNR10Line 44, positions 66-70
- Enter 13DSFLine 45, positions 66-70
- Enter 21SFLine 46, positions 66-70
- Enter SCODELine 47, positions 66-70

*** Column Eight – Nonresident Form**

Field #
of 2-D
Bar Code

114. Return SCH.HNR Line 1Federal Income Tax LiabilityLine 29, positions 74-80
115. Return SCH.HNR Line 2Federal Disaster CreditsLine 30, positions 74-80
116. Return SCH.HNR Line 3Total - Add Lines 1 and 2.Line 31, positions 74-80
117. Return SCH.GNR Line 1D ...Total Number of Qualifying Individuals.....Line 32, positions 74-80
118. Return SCH.GNR Line 1E ...Multiply Line 1D by \$100Line 33, positions 74-80
119. Return SCH.GNR Line 2A ..Value of Computer/Technological EquipmentLine 34, positions 74-80
120. Return SCH.GNR Line 2B ...Multiply Line 2A by 40%Line 35, positions 74-80
121. Return SCH.GNR Line 3A ..Certain Federal Tax CreditsLine 36, positions 74-80
122. Return SCH.GNR Line 3B ..Multiply Line 3A by 10%. (Limited to \$25)Line 37, positions 74-80
123. Return SCH.GNR Line 4Additional Nonrefundable Credit, Line 4.....Line 38, positions 74-80
124. Return SCH.GNR Line 5Additional Nonrefundable Credit, Line 5.....Line 39, positions 74-80
125. Return SCH.GNR Line 6Additional Nonrefundable Credit, Line 6.....Line 40, positions 74-80
126. Return SCH.GNR Line 7Additional Nonrefundable Credit, Line 7.....Line 41, positions 74-80
127. Return SCH.GNR Line 8Additional Nonrefundable Credit, Line 8.....Line 42, positions 74-80
128. Return SCH.GNR Line 9Additional Nonrefundable Credit, Line 9.....Line 43, positions 74-80
129. Return SCH.GNR Line 10 ...Total Nonrefundable Credits – Add Lines 1E, 2B, 3B, and 4-9.Line 44, positions 74-80
130. Return Line 13DPositions 74-76 are zeros. Position 77 is the number of dependents who attended a 5-star facility. Position 78 is the number of dependents who attended a 4-star facility. Position 79 is the number of dependents who attended a 3-star facility. Position 80 is the number of dependents who attended a 2-star facility.Line 45, positions 74-80

*** Column Eight – Nonresident Form** (continued)

131. Return Line 21	Positions 74-76 are zero-filled. Position 77 is the number of dependents who attended a 5-star facility. Position 78 is the number of dependents who attended a 4-star facility. Position 79 is the number of dependents who attended a 3-star facility. Position 80 is the number of dependents who attended a 2-star facility.	Line 46, positions 74-80
132. SPEC CODE	Positions 74-76 are zero-filled. Positions 77-80 are for a special event code, which will be issued as needed. Zero-fill if not applicable.	Line 47, positions 74-80

2-D Barcode for Substitute Forms

General Requirements - The Louisiana Department of Revenue is utilizing two-dimensional barcode technology for the resident (IT-540 2D) and nonresident (IT-540B 2D) individual income tax forms. The following are general requirements:

- The 2-D barcode should be placed in the upper right-hand corner of the form positioned ½" from the top edge and ½" from the right edge of the page.
- The area reserved for the barcode measures 4-5/8" x 1-11/16", which includes a ¼" blank area around the barcode. The barcode must fit within this area on the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters should be in uppercase.
- Do not zero-fill numeric fields.
- Negative amounts are not accepted. If less than zero, leave blank.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

Printers - To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended**. If the printer can produce a graphic such as a tax agency seal or logo, then the printer should be capable of producing a 2-D barcode.

Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

Header Information - This information should be placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. The identifier can be used to route the barcode information to the correct system for further processing. For Louisiana, use 6988 for the resident form and 6999 for the nonresident form.

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provided by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects which revision of the form is used to produce the barcode.

Government Specific Data – For a detailed layout of the government specific data for the 2-D barcode on the resident return (IT-540 2D), see the document Specifications for 2-D Barcode on 2008 IT-540 2D (R-6234). For a detailed layout of the government specific data for the 2-D barcode on the nonresident return (IT-540B 2D), see the document Specifications for 2-D Barcode on 2008 IT-540B 2D (R-6235).

Trailer - The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of *EOD* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

Example of 2-D Barcode:

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6999<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
...	
...	
...	
EOD<CR>	

Information to Provide to Customers - We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer only if your software reproduces the two-dimensional barcode:

Louisiana Resident (IT-540) and Nonresident (IT-540B) Individual Income Tax Forms

The Louisiana Department of Revenue is utilizing the 2-D barcode technology. The barcode contains the information that was entered into your return

Below, is an example of the two-dimensional barcode. You will find this barcode in the top right-hand corner of your completed return. Please note the two-dimensional barcode will **not** be found on the form in the printed booklet version you **may** have received in the mail.

2-D Barcode Sample



Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

Example:

Base Number	4 9 9 8 6 5 5 5 9
Right most position and every other position	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits in the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add.	(1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8
Sum	57
Next higher number ending in zero	60
Subtract.	60-57
Self-check digit	3

Test Scenarios for Nonresident Forms (IT-540B SD and 2D)

Scenario 1 has all the calculations and answers provided. However, Scenarios 2 through 5 require you to make some calculations. **Please provide 1 sample of R-6007 when submitting the test samples.**

Scenario 1

Alton Seed and Jackie Seed are married filing jointly with a total of 5 exemptions—2 personal and 3 dependent exemptions. Alton's SSN is 555-67-8905, and Jackie's SSN is 123-56-4356. Their address is P.O. Box 1490, Wilson, TX 79381-0230. They have 3 children: Linda (daughter), SSN 400-55-3015, DOB 07/06/1993; Josh (son), SSN 400-00-1015, DOB 08/12/2003; and Andrew (son), SSN 400-00-5015, DOB 05/14/2005. No use tax is due.

Return:

Line 7 =	221,160	Line 12 =	3,504	Line 28 =	2,400
Line 8 =	113,160	Line 13A =	700	Line 30 =	3,405
Line 9 =	51.16%	Line 13B =	25	Line 31 =	301
Line 10A =	51,877	Line 13D =	75	Line 33 =	301
Line 10B =	10,900	Line 14 =	50	Line 34 =	51
Line 10C =	40,977	Line 15 =	250	Line 40 =	51
Line 10D =	26,635	Line 16 =	400	Line 41 =	250
Line 10E =	27,543	Line 17 =	3,104	Line 42 =	200
Line 10F =	54,178	Line 19 =	3,104	Line 43 =	50
Line 10G =	27,717	Line 24 =	505		
Line 11 =	85,443	Line 26 =	500		

NPR Worksheet:

	Federal	State
Line 1 =	98,000	0
Line 4 =	130,959	130,959
Line 10 =	228,959	130,959
Line 11 =	7,799	7,799
Line 12 =	221,160	123,160
Line 15 =		123,160
Line 28 =		10,000
Line 31 =		10,000
Line 32 =		113,160

Schedule F-NR:

Line 2: Wind and Solar Energy Systems (64F)	=	275
Line 3: School Readiness Business-Supported Child Care (67F)	=	100
Line 4: School Readiness Fees and Grants=130 (68F)	=	130
Line 7	=	505

Schedule G-NR:

Line 4: Apprenticeship (236)	=	150
Line 5: Brownfields Investor (260)	=	100
Line 10	=	250

Scenario 2

Thomas J. Hoover is single with 1 exemption. His SSN is 434-66-2984. His address is 200 W. 22nd St., Waveland, MS 39576-1234. Use tax is due.

Return:

Line 7 =	91,591	Line 11 =	10,135	Line 27 =	116
Line 8 =	12,462	Line 12 =	190	Line 30 =	(calculate)
Line 9 =	(calculate)	Line 16 =	0	Line 44 =	(calculate)
Line 10E =	17,113	Line 18 =	126	Line 45 =	22
Line 10F =	17,113	Line 19 =	(calculate)	Line 50 =	(calculate)
Line 10G =	(calculate)	Line 24 =	97		

NPR Worksheet:

	Federal	State
Line 4 =	85,145	0
Line 7 =	12,462	12,462
Line 10 =	(calculate)	(calculate)
Line 11 =	6,016	0
Line 12 =	(calculate)	(calculate)
Line 15 =		(calculate)
Line 32 =		(calculate)

Schedule F-NR:

Line 2: School Readiness Child Care Provider (65F) = 97
 Line 7 = (calculate)

Scenario 3

Jason Greenley, Sr., is filing head of household with a total of 2 exemptions—1 personal and 1 dependent exemption. His SSN is 444-34-5287. His address is 822 Mark St., Baton Rouge, LA 70806-6360. He has one son, John, whose SSN is 555-45-6298 and DOB 03/15/2004. John attended Little Tykes Learning Center (EIN 727654321), a child care facility that is participating in the Quality Star Rating program and is rated as a 5 star facility. The center is located at 4321 First Ave., Baton Rouge, LA 70802. Use tax is due.

Return:

Line 7	=	24,742	Line 18	=	84	Line 30	=	(calculate)
Line 8	=	18,244	Line 19	=	(calculate)	Line 31	=	(calculate)
Line 9	=	73.73%	Line 20	=	195	Line 33	=	(calculate)
Line 10E	=	0	Line 20A	=	1,300	Line 40	=	0
Line 11	=	18,244	Line 20B	=	1,300	Line 41	=	(calculate)
Line 12	=	(calculate)	Line 21	=	390	Line 42	=	300
Line 16	=	0	Line 24	=	124	Line 43	=	(calculate)
Line 17	=	333	Line 25	=	217			

NPR Worksheet:

	Federal	State
Line 1	= 24,742	18,244
Line 10	= 24,742	18,244
Line 12	= 24,742	18,244
Line 15	=	18,244
Line 32	=	18,244

Schedule F-NR:

Line 2: School Readiness Child Care Directors and Staff (66F)...	=	124
Line 7	=	124

Louisiana Refundable Child Care Credit Worksheet:

Line 1 (Column D)	=	1,300
Line 2 (Column G)	=	1,300
Line 3	=	1,300
Line 4	=	24,742
Line 5	=	24,742
Line 6	=	(calculate)
Line 7	=	(calculate)
Line 8	=	(calculate)
Line 9	=	(calculate)
Line 11	=	(calculate)

Louisiana Refundable School Readiness Credit Worksheet:

Line 1	=	195
Line 2 (i)	=	(calculate)
Line 3	=	(calculate)
Line 4	=	(calculate)

Scenario 4

Bennie Smith is a qualifying widower with a total of 2 exemptions—1 personal and 1 dependent exemption. His SSN is 254-15-2423. His address is 1838 Villa Mansion Dr., Dallas, TX 75238-0101, and telephone number is (214) 555-1234. He has one son, Barry, whose SSN is 254-16-3534, DOB 12/08/2006. The tax preparer's identification number is P12345678, and telephone number is (214) 555-1111. No use tax is due.

Return:

Line 7 =	108,000	Line 11 =	(calculate)	Line 22 =	73
Line 8 =	93,500	Line 12 =	(calculate)	Line 23 =	62
Line 9 =	(calculate)	Line 13A =	529	Line 25 =	600
Line 10A =	14,600	Line 13B =	25	Line 26 =	100
Line 10B =	10,900	Line 13D =	13	Line 28 =	300
Line 10C =	(calculate)	Line 15 =	375	Line 30 =	(calculate)
Line 10D =	(calculate)	Line 16 =	413	Line 44 =	1,601
Line 10E =	12,765	Line 17 =	(calculate)	Line 50 =	1,601
Line 10F =	(calculate)	Line 18 =	0		
Line 10G =	(calculate)	Line 19 =	(calculate)		

NPR Worksheet:

	Federal	State
Line 1 =	102,500	93,500
Line 2 =	3,000	0
Line 9 =	2,500	0
Line 10 =	(calculate)	(calculate)
Line 11 =	0	0
Line 12 =	(calculate)	(calculate)
Line 15 =		(calculate)
Line 31 =		0
Line 32 =		(calculate)

Schedule G-NR:

Line 4: Motion Picture Investment (251)	=	168
Line 5: Motion Picture Infrastructure (261)	=	207
Line 10	=	(calculate)

Louisiana Property Insurance Credit Worksheet:

Line 1	=	960
Line 2	=	73
Line 3	=	(calculate)
Line 5	=	(calculate)

Scenario 5

Donald Porter is married filing separately with a total of 2 exemptions. His SSN is 567-10-2345, and his spouse's SSN is 343-21-3434. His current address is 3319 Clement St., Port Arthur, TX 77642-9998; however, he lived in Louisiana during part of the 2008. He has one dependent, Daffy (son), whose SSN is 678-90-7234 and DOB 11/30/2006. Daffy attended Little Angels Daycare (EIN 721122333), a child care facility that is participating in the Quality Star Rating program and is rated as a 4 star facility. The center is located at 1000 Lakeshore Dr., Lake Charles, LA 70601. No use tax is due.

Return:

Line 7	=	23,000	Line 20	=	155	Line 32	=	0
Line 8	=	19,000	Line 20A	=	1,000	Line 33	=	(calculate)
Line 9	=	82.60%	Line 20B	=	1,000	Line 40	=	0
Line 11	=	19,000	Line 21	=	233	Line 41	=	(calculate)
Line 12	=	419	Line 25	=	183	Line 42	=	0
Line 16	=	0	Line 30	=	571	Line 43	=	(calculate)
Line 19	=	(calculate)	Line 31	=	(calculate)			

NPR Worksheet:

	Federal	State
Line 1	=	23,000
Line 10	=	23,000
Line 11	=	0
Line 12	=	(calculate)
Line 15	=	(calculate)
Line 31	=	0
Line 32	=	(calculate)

Louisiana Refundable Child Care Credit Worksheet:

Line 1 (Column D)	=	1,000
Line 2 (Column G)	=	1,000
Line 3	=	1,000
Line 4	=	23,000
Line 5	=	23,000
Line 6	=	(calculate)
Line 7	=	(calculate)
Line 8	=	(calculate)
Line 9	=	(calculate)
Line 11	=	(calculate)

Louisiana Refundable School Readiness Credit Worksheet:

Line 1	=	155
Line 2 (ii)	=	1.5
Line 3	=	1.5
Line 4	=	233